

## Article - Tax - General

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§2-605.

(a) After making the distribution required under § 2-604 of this subtitle, from the remaining income tax revenue from individuals, the Comptroller shall distribute the cost of administering the income tax laws to an administrative cost account.

(b) The Comptroller shall include within the distribution required under this section the amount necessary for the counties' share of the cost of administering the income tax laws.

(c) The share of administrative costs for each county is the amount equal to the product of multiplying the cost of administering the income tax laws by a fraction:

(1) the numerator of which is the amount of county income tax from individuals collected and attributable to residents of the county; and

(2) the denominator of which is the total amount of income tax collected from individuals and corporations.

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